

**RESIDENT AMENDED DELAWARE
PERSONAL INCOME TAX RETURN INSTRUCTIONS
(FOR TAX YEARS BEGINNING 2008)**

GENERAL INSTRUCTIONS

PURPOSE OF FORM:

Use Form 200-01-X to correct Form 200-01 or Form 200-03 (EZ). File a separate Form 200-01-X for each year you are amending.

WHEN AND WHERE TO FILE:

File Form 200-01-X only after you have filed your original return. Generally, Form 200-01-X must be filed within three (3) years after the date the original return was due, or within two (2) years after the date the tax was paid, whichever is later.

A Form 200-01-X based on a net operating loss carry back must be filed within three (3) years after the date the return creating the net operating loss carry back is due. Therefore, even though the return the operating loss is being carried back to is out of statute, if the return creating the operating loss is still in statute, the carry back year becomes "in statute".

Form 200-01-X should be mailed to the Delaware Division of Revenue, P.O. Box 508, Wilmington, Delaware 19899-0508.

WHO MUST FILE:

If your federal return is changed for any reason, it may affect your Delaware State income tax liability. This would include changes made as a result of an examination of your federal return by the IRS. You are required to report to the Division of Revenue such change within ninety (90) days after the final determination of such change and indicate your agreement with such determination or the grounds of your disagreement. Attach a copy of any federal adjustments to your Delaware amended return.

WHAT TO FILE:

1. Residents file Form 200-01-X, Resident Amended Delaware Personal Income Tax Return.
2. Non-Residents file Form 200-02-X, Non-Resident Amended Delaware Personal Income Tax Return.
3. Part-Year Residents may choose to file Form 200-01-X or Form 200-02-X.

WHO IS A RESIDENT:

A resident is an individual who either:

- Is domiciled in this State for any part of the taxable year; or
- Maintains a place of abode in this state and spent more than 183 days of the taxable year in this State.

If you must file a tax return as a part-year resident, you may elect to file either a resident or non-resident return.

ADDRESS CHANGE:

If you move after you file your amended return, you should notify the Division of Revenue of your address change. Please be sure to include your social security number (and, if applicable, your spouse's social security number) in any correspondence with the Division of Revenue, or you may change your address by calling the Address Change voice mailbox at (302) 577-8589. You may also call toll free 1-800-292-7826 (Delaware only).

FEDERAL PRIVACY ACT INFORMATION:

Social security numbers must be included on your amended return. The mandatory disclosure of your social security number is authorized by Section 306, Title 30, Delaware Code. Such numbers are used primarily to administer and enforce all tax laws, both civil and criminal, for which the Division of Revenue has statutory responsibility.

SPECIFIC INSTRUCTIONS

You can use this form if the return you are amending is for a fiscal year and the ending date of the fiscal year is 2008 or later.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER:

If amending a joint or married filing combined separate return, list your names and social security numbers in the same order as shown on the original return. Ensure the social security numbers on your amended return match those on your original return.

If amending to change from a separate to a joint or married filing combined separate return, and your spouse did not file an original return, enter your name and social security number first.

FILING STATUS:

Check the appropriate filing status for your amended return. If amending to change your filing status, check your new filing status.

If you and your spouse are changing from a joint filing status to a married filing combined separate status, use Column A to record the wife's income and deductions and column B to record the husband's.

2210 Indicator – Check the "Form DE2210 Attached" box if you have calculated the Underpayment of Estimated taxes using Form DE2210.

LINE 1 – Enter your correct adjusted gross income.

NOTE: ANY CHANGE YOU MAKE TO YOUR ADJUSTED GROSS INCOME CAN CAUSE OTHER AMOUNTS TO INCREASE OR DECREASE. FOR EXAMPLE: IT MAY INCREASE THE ALLOWABLE DEDUCTION FOR CHARITABLE CONTRIBUTIONS AND CHILD CARE CREDIT OR DECREASE THE ALLOWABLE DEDUCTION FOR MISCELLANEOUS AND MEDICAL DEDUCTIONS.

CORRECTING WAGES – If you are correcting wages or other employee compensation, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

LINE 2 – If you elect to take a **STANDARD DEDUCTION**, check box (a) and enter the appropriate amount as follows:

- \$3,250 filing statuses 1, 3 and 5; or
- \$6,500 – filing status 2; or
- \$3,250 for each spouse – filing status 4

If you elect to take **ITEMIZED DEDUCTIONS**, check box (b) and enter the correct allowable itemized deductions. You must attach a copy of Federal Schedule A if amending to change the amount or to elect itemized deductions.

NOTE: IF YOU HAVE ITEMIZED DEDUCTIONS GREATER THAN YOUR ALLOWABLE STANDARD DEDUCTION, YOU CAN ITEMIZE DEDUCTIONS ON YOUR DELAWARE RETURN EVEN THOUGH YOU DID NOT ELECT TO ITEMIZE DEDUCTIONS ON YOUR FEDERAL RETURN.

LINE 3 - The additional standard deductions are allowable only for those persons using a standard deduction on Line 2. If you and/or your spouse are 65 years of age or over and/or blind, use the worksheet provided on Page 2 of your amended return to compute your additional standard deduction(s). On Page 1, Line 3 of your amended return, be sure to check the appropriate boxes and enter the appropriate amounts from the worksheet.

LINE 6 – Use the tax rate schedule (on Page 2 of your amended return) to compute your tax for the amount on Line 5.

LINE 7 - The law provides for separate tax treatment of a lump sum distribution received from a qualified pension plan, profit sharing or

stock bonus plan. The law provides for a ten year averaging of the distribution designed to be taxed as ordinary income. Use Delaware Form 329 in order to compute the tax liability on this income.

LINE 9a – Enter the total number of personal exemptions claimed on your federal return in the space provided. Multiply the number of credits by \$110 and enter the total(s) on Line 9a.

NOTE: IF YOU ARE FILING A MARRIED FILING COMBINED SEPARATE AMENDED RETURN, EACH SPOUSE MUST BE ALLOTTED AT LEAST ONE PERSONAL CREDIT; TWO IF 60 YEARS OF AGE OR OLDER.

LINE 9b – Check the appropriate box(es) on Line 9b if you and/or your spouse were 60 years of age or over. Multiply the number of boxes checked by \$110 and enter the total(s) on Line 9b.

LINE 10 – If you are a resident of Delaware and pay income taxes to another state on income earned in the other state which is also included in your Delaware taxable income, the law allows a tax credit against your Delaware income tax.

LINE 10. CREDIT FOR TAXES PAID TO OTHER STATES WORKSHEET		
INSTRUCTIONS	COLUMN A	COLUMN B
1. Enter other state adjusted gross income.		
2. Delaware adjusted gross income (from Page 1, Line 1).		
3. Divide Line 1 by Line 2 and enter on Line 3, but not more than 100% (if Line 1 is greater than Line 2, enter 100% on Line 3).		
4. Enter amount from Page 1, Line 6, Delaware Tax.		
5. Multiply Line 3 by Line 4.		
6. Enter taxes paid to other states.		
Your credit is the smaller of Lines 5 or 6. Enter that amount on Line 10.		

If amending to claim credit for taxes paid to more than one state, separate worksheets must be completed for each state. You must complete DE Schedule I and attach it to your return.

If amending to claim the tax credit, you must attach a signed copy of the other state income tax return to your Delaware amended return.

LINE 11 – VOLUNTEER FIREFIGHTER: The law allows a credit of \$400 for residents who are **active** firefighters, members of fire company auxiliaries or rescue squads. Active status of the members will be verified annually with the Volunteer Firefighter Companies. You must enter the Fire Company number where you volunteer on Line 11 in the space provided, to qualify for the credit.

LINE 12 – OTHER NON-REFUNDABLE CREDITS:

Also enter on Line 12 the total of any/all of the following credit(s) that you may be entitled to using Form 700:

Blue Collar Credit
Green Industries Credit
Brownfield Credit
Land and Historic Resource Tax Credit
Historic Preservation Tax Credit

Any taxpayer claiming any of these credits should complete Form 700 (available upon request from the Division of Revenue) and submit it with their Delaware return.

LINE 13 – A resident individual is allowed a credit equal to fifty percent (50%) of the child and dependent care credit allowable for federal income tax purposes. If amending to change or elect child care credit, you must attach Federal Form 2441 or Schedule 2 of the 1040A to your Delaware amended return. Do NOT enter an amount in excess of \$1,050.

NOTE: IF A COUPLE FILES A JOINT FEDERAL RETURN BUT ELECTS TO FILE SEPARATE OR COMBINED SEPARATE DELAWARE RETURNS, THE CREDIT IS ALLOWED AGAINST THE TAX IMPOSED ON THE SPOUSE WITH THE LOWER TAXABLE INCOME.

LINE 14 – EARNED INCOME TAX CREDIT: A resident individual is allowed a non-refundable credit against the individual tax in the amount of twenty percent (20%) of the federal earned income credit allowed. If amending to change or elect EITC, you must attach federal Form EITC and Form 1040 pages 1 and 2, Form 1040A pages 1 and 2 or Form 1040EZ.

LINE 17 – Enter the Delaware income tax withheld as shown on your Forms W-2. **DO NOT** include city wage tax. If you are correcting income tax withholding, you must attach a copy of all additional or corrected Forms W-2 not filed with your original return.

LINE 18 – Enter the total quarterly estimated tax payments, any credit carryover from your return and any amount paid with Form 1027 (Automatic Extension). **Individuals filing separate must claim the estimated tax payments under the social security number for which the payments were made.** Individuals filing married combined separate, may allot the payments in any manner you wish.

LINE 19 – Enter the Delaware estimated tax payment made on your behalf by an S Corporation. Attach Form A-1 if amending your return to claim this credit.

LINE 20 – Enter the amount, if any, paid with your original return and/or any previous amended return(s). Include billed amounts paid. Exclude amounts paid for penalties and interest.

LINE 22 – Enter the amount, if any, refunded from your original return and/or any previously amended return. Use actual amount(s) received.

LINE 23 – Enter the total of the amount, if any applied to your estimated tax account and/or contributed to the Special Funds on your original return and/or any previous amended return(s).

LINE 25 – If Line 16 is greater than Line 24, subtract Line 24 from Line 16. **NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 25 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 25.**

LINE 26 – If Line 24 is greater than Line 16, subtract Line 16 from Line 24. **NOTE: FOR COMBINED SEPARATE RETURNS, ENTER THE AMOUNT, IF ANY, IN COLUMN A ON LINE 26 AND THE AMOUNT, IF ANY, IN COLUMN B ON LINE 26.**

LINE 27 – Enter the portion of your overpayment to be applied to your next year's estimated tax account. **Do NOT claim a carryover if the carryover year's return has already been processed.** Your overpayment will be refunded to you.

LINE 28 – You may choose to compute the amount of penalties and interest due or you may leave Line 28 blank and the Division of Revenue will calculate the amount for you and send you a bill. If you have a balance due on Line 25, calculate the interest due at a rate of one percent (1%) per month from the due date of the original return until the time the tax is paid. If you have calculated the Underpayment of Estimated taxes using Form DE 2210, please check the "Form 2210 Attached" box and include the amount here.

LINE 29 – If you use filing status 1, 2, 3 or 5, enter the amount from Line 25 plus amounts from Lines 27 and 28 on Line 29. If you use filing status 4, enter the total balance due, if any (Line 25, Column A and B, less Line 26 Column A and B, plus Lines 27 and 28).

LINE 30 – If you use filing status 1, 2, 3, or 5, enter the amount from Line 26 minus amounts from Lines 27 and 28 on Line 30. If you use filing status 4, enter the total overpayment, if any (Line 26, Column A and B, less Line 25 Column A and B, minus Lines 27 and 28).

COMPLETE PAGE 2 OF THE AMENDED RETURN: Provide a detailed explanation of the changes claimed on your amended return.

ATTACH ALL REQUIRED SCHEDULES AND FORMS.

SIGN AND DATE FORM 200-01-X: If filing a joint return or a combined separate return, both spouses must sign. If the return is prepared by a person other than the taxpayer, the preparer must also sign the return.